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**CENTRAL INTELLIGENCE GROUP  
INTELLIGENCE REPORT**

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**COUNTRY** Germany (Russian Zone)

**DATE:** 25X1C

**SUBJECT** Sma Order on Taxation of Soviet AGs

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**ORIGIN** [REDACTED]

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The finance administration of the SMA in Germany hereby publishes the regulations for the computation and collection of German taxes from the divisions of the Soviet State AGs:

1. The income tax (corporation tax) will be computed by the divisions of the AGs on the basis of the total yearly or quarterly income of all enterprises in each AG. All divisions of the AG are required to make quarterly payments on the tax thus determined to the German finance offices in whose districts they are registered. The divisions of the AGs will submit the quarterly tax statements to the German finance offices in whose districts they are registered on the following dates: 10 January, 10 April, 10 July, 10 October; the yearly tax statement is to be presented on 10 March of each year. Advance payments on the income tax will be made on the same dates. Information on profits, subdivided according to individual enterprises, will be submitted to the German finance offices with the regular tax statements, in order that the proper shares of the income tax can be paid to the finance offices of the provinces and states in which the individual enterprises are located.
2. The property tax is computed by the divisions of the AGs on the basis of the total value of all property of each division. The taxes are paid by the divisions of the AGs to the German finance offices in the manner designated for the income tax.
3. The business tax is computed by the divisions of the AGs on the basis of the business receipts and the capital of each individual enterprise, according to the regulations established by the communities. The divisions of the AGs pay the taxes to the finance organs in whose districts the individual enterprises are located. The manner of taxation and the amount of the tax is to be determined by the directors of the finance divisions of the state SMA.
4. The land tax is determined on the basis of the value of the land, in accordance with regulations set up by the communities. The divisions of the AGs pay the land taxes to the German financial organs according to the rules established for the payment of the business tax.

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5. Sales tax:

- a. This tax must be paid on the dates set by laws now in effect.
- b. The sales tax will be calculated for each individual enterprise.
- c. Transactions in which goods produced by one factory are transferred to another factory belonging to the same AG for further treatment or mounting are not taxable.
- d. Reparations goods and goods delivered to the Administration for Foreign Trade of the SMA for export to other countries are exempt from taxation.
- e. Transactions in which goods produced by one AG are transferred to another are taxed according to the general laws.
- f. The amount of the tax will be regulated according to Law No. 15 of the Control Council.
- g. The above method of taxation takes effect as of 1 January 1947.

6. The rules listed above on the computation and collection of German taxes from the divisions of the Soviet State AGs, with the exception of the sales tax, apply not only to the income for 1947; the payments for 1946 must also be made according to these regulations, with the exception of the 1946 income tax (corporation tax), which will be paid in a lump sum by the Administration for the Soviet AGs in Germany. These directives are to be communicated without delay to the finance ministries of the provinces and states.

Representative of the director of the finance administration of the SMA:

Signed: Kohrin.

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